

This is an advance DRAFT copy of this form.
It is subject to change and Michigan Department
of Treasury approval before it is officially released.

Final forms will be available in early January 2009.

DO NOT FILE THIS DRAFT FORM.

Draft forms that are filed will be rejected by the
Michigan Department of Treasury.

DRAFT 9/24/08

Form 4, Instructions for Application for Extension of Time to File Michigan Tax Returns**General Information**

An extension of time to file is not an extension of time to pay. Read the Line-by-Line Instructions before completing the Application.

Income Tax (Individual and Fiduciary)

File Form 4 or a copy of your federal extension. An extension of time to file the federal return automatically extends the due date of the Michigan return to the new federal due date. If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension.

- Do not file this form if a refund is expected or if you are not submitting payment with this form.
- If at the time the extension is filed, it is determined additional Michigan tax is due, send the amount due and a completed Michigan extension application or a copy of your federal extension form. Extension requests received without payment on the account will not be honored and penalty and interest will accrue on the unpaid tax from the original due date of the return.
- Do not attach a copy of the federal extension with Form 4.
- Retain a copy of the extension form for your records.
- Payments made to date include withholding, estimated tax payments, a credit forward from the previous tax year and any other payments previously made for this tax year. Individual income tax filers should include any Michigan withholding

Michigan Business Tax (MBT)

Michigan Business Tax filers must use this form to request an extension and must file it even if the Internal Revenue Service (IRS) has approved a federal extension.

- If this form is properly prepared meeting all listed conditions and filed timely, Michigan Department of Treasury will grant the taxpayer an extension to the last day of the eighth month beyond the original due date regardless of whether you are granted a federal extension.

- Do not send a copy of the federal extension to the Michigan Department of Treasury. Retain a copy for your records.
- An extension of time to file is not an extension of time to pay. If there will be any MBT liability, payment must be included with this form and/or appropriate estimated tax payments must have been made during the year, **or the extension request will be denied.** Late filing penalty and interest will accrue on the unpaid tax from the original due date of the return.
- Penalty and interest for late filing is charged only if tax will be due on the MBT annual return. If no tax will be due on the MBT annual return, there is no need to request an extension to avoid penalty and interest. Unitary Business Groups (UBG).

Unitary Business Group (UBG)

A UBG must file a combined return under the name and Federal Employer Identification Number (FEIN) or TR number of the Designated Member of the standard taxpayer group. Only the Designated Member may submit a valid request for extension for the UBG. If any other member submits an extension request, it will not extend the time for filing for the combined return. Any payment attached to such request will be applied to the UBG. For more information on UBGs, see the General Information for Standard or Financial Taxpayers.

Line-by-Line Instructions

Lines not listed are explained on the form.

Line 1: File a separate application for each tax type. Check the box next to the appropriate tax. If filing a Composite Income Tax return (for nonresident partners or shareholders), check the "Fiduciary Tax" box.

Line 2: For MBT, enter the month and year your tax year ends. For Individual Income and Fiduciary Taxes, enter the tax year for which you are requesting the extension.

Lines 3, 5 and 7: MBT and Fiduciary Tax filers, enter Federal Employer Identification Number (FEIN) or TR Number on line 3.



Detach here and mail with your payment. Do not fold or staple the application.

Michigan Department of Treasury, Form 4 (Rev. 09-08)

Issued under the authority of Public Acts 281 of 1967 and 36 of 2007.

Application for Extension of Time to File Michigan Tax Returns

Make check payable to "State of Michigan." Print your Social Security or account number and "Michigan Extension" on the front of your check.

Mail to: Michigan Department of Treasury, PO Box 30774, Lansing, MI 48909-8274

1. Extension request is for the following tax Check ONLY ONE <input type="checkbox"/> Income Tax* <input type="checkbox"/> Fiduciary Tax* (includes Composite Filers) <input type="checkbox"/> Michigan Business Tax <small>* Do not file this form if a refund will be shown on the return.</small>	2. Month and Year Your Tax Year Ends (MM-YYYY) _____ 4. <input type="checkbox"/> Check if extension is requested for good cause - see instructions. 6. <input type="checkbox"/> Check if an extension was granted for your federal tax return.	3. Federal Employer Identification or TR Number _____ 5. Filer's Social Security Number _____ 7. Spouse's Social Security Number (If filing jointly) _____
8. Business or Trust Name _____	9. Tentative Annual Tax _____	
10. Taxpayer's Name (first name, middle initial, last name) or Fiduciary/Trustee Name _____		11. Total Payments Made to Date _____
12. Mailing Address _____	13. Payment Amount _____ .00	

DO NOT WRITE IN THIS SPACE

Income Tax filers only, enter Social Security number on line 5 (and line 7 if filing jointly).

Line 4: Filers who have not been granted a federal extension may request an extension for good cause. Examples of good cause include, but are not limited to: (a) taxpayer's initial return, (b) taxpayer's final return, (c) a change in accounting period, and (d) taxpayer's books and records are not available or complete. **NOTE:** The inability to pay a tax due is not good cause.

Line 6: Check the box if you have been granted a federal extension. Retain a copy of your federal extension for your files. By checking the box on line 6, you are affirming that you have a federal extension in your possession. You must be able to produce a copy for verification, if requested.

Lines 8 and 10: These lines must both be completed to avoid delays in processing.

Penalty and Interest

The application and payment must be postmarked on or before the original due date of the return. If the tax due is underestimated and sufficient payment is not paid with the application for

extension, interest will be due on the unpaid or underpaid amount. The interest rate is 1 percent above the adjusted prime rate and is adjusted on January 1 and July 1. Interest is charged from the due date of the return to the date the balance of the tax is paid.

Any one of the following penalties may also apply to the unpaid tax:

- The initial penalty is 5 percent of tax due. Penalty increases by an additional 5 percent per month or fraction thereof, after the second month, to a maximum of 25 percent for failure to pay;
- 10 percent for negligence;
- 25 percent for intentional disregard of the law.

When You Have Finished

Detach the Application for Extension form from the instructions and mail to the address on the form. MBT filers who submit a properly completed request will receive a written response at the legal address on file with the Michigan Department of Treasury.

Income Tax and Fiduciary Tax filers will not receive a response.

Computation and Payment of Tax Due

Estimate tax liability for the year and pay any unpaid portion of the estimate with the application for extension.

A. Total annual tax liability. Enter here and carry to Application, line 9	A. _____
B. Payments made to date. Enter here and carry to Application, line 11 *	B. _____
C. Credits (if any)	C. _____
D. Add lines B and C	D. _____
E. Estimated balance due. Subtract line D from line A	E. _____
F. Amount paid with this Application. Enter here and carry to Application, line 13	F. _____

* Payments made to date include withholding, estimated tax payments, a credit forward from the previous tax year and any other payments previously made for this tax year.